



Texas Department of Health

William R. Archer III, M.D.
Commissioner of Health

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Charles E. Bell, M.D.
Executive Deputy Commissioner

April 28, 2000

Mr. James B. Rose III, Director of Finance
South East Texas Regional Planning Commission
P. O. Drawer 1387
Nederland, Texas 77627

Dear Mr. Rose:

We have reviewed the audit report on South East Texas Regional Planning Commission for the year ended September 30, 1999. The report was prepared by Pattillo, Brown & Hill, Certified Public Accountants. We reviewed the report to determine if South East Texas Regional Planning Commission met the audit requirements of Office of Management and Budget (OMB) Circular A-133.

Our review was limited to an examination of the audit report and related reports on compliance and internal controls. We did not examine the audit working papers nor did we evaluate the adequacy of the audit work performed. In our opinion, South East Texas Regional Planning Commission met the audit requirements of OMB Circular A-133 for the year ended September 30, 1999.

We have made this letter and your report available to appropriate officials in this Department.

Sincerely,

Claud Thigpen
Single Audit Coordinator
Internal Audit Division

Audit Number: 99-1053